



CITY OF LODI

COUNCIL COMMUNICATION

AGENDA TITLE: MID-YEAR BUDGET REPORT

MEETING DATE: April 15, 1992

PREPARED BY: Finance Director

RECOMMENDED ACTION:

That the City Council receive for filing the Mid-Year Budget Report with revenue projections for Fiscal Year 1992-93 and approve by Resolution the recommended adjustments to revenues and appropriations for Fiscal Year 1991-92.

BACKGROUND INFORMATION:

The purpose of this report is to provide the City Council a financial update and to recommend revenue and appropriation adjustments as required for the current fiscal year. Although monthly financial reports are distributed to

the Council on an ongoing basis, this review provides the City Manager with an opportunity to identify and present any fiscal problems to the Council which have been recognized during the mid-year review and to recommend appropriate action prior to the end of the fiscal year.

SHORT SUMMARY

The City's overall financial condition generally conforms to the 1991-92 budget as approved by Council in June 1991. The City has experienced significant shortfalls in several revenue sources which impact the General Fund; however, these shortfalls have been offset by \$1 million of additional revenues. At the same time, expenditures increased \$2,040,817 or 2.7% over current appropriations. These increases were approved by Council during the course of the year as "off-cycle" budget appropriations, i.e., compensation increases, capital projects, etc, or represent adjustments for unfunded balances in prior year fund balances.

Revenues for Fiscal Year 1992-93 are projected to increase by 7% due to one-time revenues and moderate growth in tax revenues. If the State further reduces the City's revenues or increases mandates, the impact in Fiscal Year 1993-94 could be significant. The current revenue projections for Fiscal Year 1992-93 will allow the City to maintain current service levels. However, it should be noted that this is due in large part to one-time revenues to be received by the City from PERS refunds which will be used to finance General Fund operations and from Impact Fees for new construction and infrastructure.

Fund balances at the beginning of the 1992-93 Fiscal Year are anticipated to be low and do not provide the City with any flexibility to finance increased service levels, emergencies, and/or unanticipated expenditures unless changes are made to current budget policies which allow funds to be "fenced" for special interest programs and capital projects. There is a minimum of \$12.6 million in funds set aside for special programs and capital projects.

APPROVED

THOMAS A. PETERSON
City Manager



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FINANCIAL CONDITION SUMMARY

Revenues

A summary of revenues by major category and source is provided in Table 1 for the period 1989 through 1993. A comparison of the original 1991-92 revenue estimates, adjusted 1991-92 revenue estimates, and projected revenue estimates for 1992-93 is provided in Table 2. As reflected in these summaries, staff projects significant shortfalls in key General Fund revenue sources, although one-time, unanticipated revenues during 1991-92 and 1992-93 off-set these losses and allow the City to maintain current service levels. These projections are consistent with the trends previously identified and discussed with the Council.

The revenues for 1992-93 are projected to increase by 7% or \$4.5 million overall based on improved economic conditions in the housing market and retail sales, a one-time PERS distribution, and the collection of Impact Fees for new construction. Property tax is currently expected to increase 5%. The PERS refund will provide the City with an additional \$950,000 for City services. And, the impact fees approved by Council in 1991 are projected to be \$5 million.

All revenue projections were developed based on information obtained from City staff, other agencies and City consultants. These estimates have been made on a conservative basis and every effort was made not to overestimate revenue growth due in part to the low fund balances in the operating funds and the possibility that the State may further reduce City revenues and increase mandates. As additional information becomes available from the State, these estimates will be revised and incorporated into the 1992-93 budget.

Taxes

The 1991-92 tax revenues are following statewide trends and are currently down 5% or \$560,000 due primarily to lower sales tax, transit lodging and real property transfer taxes. Staff estimates that tax revenues will increase by 3% in 1992-93 due to an improved housing market and retail sales; however, the sales tax increase of \$50,000 is very conservative. This estimate accounts for economic uncertainty and is based in part on low fund balance in the General Fund.

Licenses and Permits

Overall revenues have increased over original estimates by 28% or \$67,200 due primarily to an increase in bicycle licenses and parking lot permits. The projected 3% increase in Fiscal Year 1992-93 is due to the increase in parking lot permits approved by Council in December 1991.

fines, Forfeitures & Penalties

Revenues are down from original estimates by 22% or \$71.00 due primarily to State legislative action to reduce vehicle code fines by 50% for trial court funding. However, staff projects an overall increase of 28% in 1992-93 due to the fines for delinquent payment of utility bills and the parking fines approved by Council in December 1991.

Revenue for ~~Use~~ of Money & Property

Investment revenues continue to decline due to lower interest rates and fund balances. The decrease in revenues during Fiscal ~~Year~~ 1991-92 is ~~projected~~ to be 6% or \$102,700 less than the original projections. In Fiscal ~~Year~~ 1992-93, these revenues ~~are~~ projected to decrease 31% or \$536,800. This is a significant reduction in revenue considering that in 1989-90, the City's investment revenues were \$3.5 million.

Subventions and Grants

The revised projections reflect an increase in revenues of \$108,600 in 1991-92 due primarily to ~~Measure~~ ~~K~~ funding for street maintenance, construction and development. ~~However~~, the 1992-93 revenue projection is down 2% or \$103,000 due to the loss of Cigarette ~~Tax~~ and a 77% decrease in ~~Transportation~~ Partnership funding.

Service Charges

An increase of \$546,659 in the 1991-92 revenue projections and \$4.8 million in the 1992-93 revenue projections. These increases ~~are~~ primarily attributed to increased construction activity in Lodi. While these projections may appear to be less than conservative, the City Engineer has based the projections for Impact ~~Fees~~ and Engineering ~~Fees~~ on the development plans submitted by developers. It should be noted that Impact Fees ~~can~~ not be ~~used~~ for capital projects until received and therefore limit expenditure growth ~~to the~~ amounts received.

Service Charges - Enterprise Activities

There is a \$276,000 increase projected in the 1991-92 revenue estimates and a \$90,000 increase projected in the 1992-93 revenue estimates. The increase in the Sewer Fund is based on rates approved by the City Council in 1991. As new residential property is sold, these revenues should increase at a rate consistent with increases in property ~~tax~~ and impact fees. In May 1992, the City Council will be presented with recommendations for ~~water and~~ sewer rate increases which will increase these estimates if approved.

~~Trust~~ and Agency Revenues

There is no change in the original projections for 1991-92. The ~~Turner~~ Cluff Assessment Bonds were called in 1992-93 and paid off with existing reserves; accordingly, there will be no expenditures made from this Trust Account.

Other Revenues

The increase of \$472,000 in 1991-92 reflects a \$986,000 PERS refund approved by the State under AB 702. In 1992-93, the City ~~will~~ again receive a distribution of \$950,000 from PERS. This is a ~~final~~ distribution from PERS. This distribution will be allocated to the General Fund to fund current operations.

Operating Program Expenditures

Table 3 includes an overview of ~~changes~~ to the operating budget since adoption of the 1991-92 Budget. Organized by Fund and Department, the table includes the original budget, encumbrance carryovers from the prior year and changes to the budget since adoption. These summaries ~~also~~ reflect the recommended budget appropriations.

Projected Fund Balances

Based on the revised revenue projections, expenditure summaries and approved capital outlays, Table 4 and Table 5, summarize changes in fund balance for each fund at June 30, 1992. As provided in the revenue projections, changes in fund balances have been expanded to include revised projections for 1991-92. Accordingly, this allows the Council to review not only the impact of these revisions on the current fiscal year funding but also the expenditure limits for 1992-93 based on projected revenues.

The General Fund, Electric Fund and Water Fund will not have adequate fund balances necessary to provide additional service levels, provide for contingencies, or fund unanticipated expenditures. The projected balance in the General Fund at June 30, 1992 highlights the need for the City to reduce operating costs and to develop appropriate revenue strategies to ensure the financial health of the City. The following is a summary of concerns regarding the City's projected financial position for key funds at the end of 1991-92:

General Fund

The General Fund balance is projected to be \$757,955 at June 30, 1992 of which \$1,157 will be available. As previously discussed with Council, this balance does not provide the City with the necessary flexibility to fund greater service levels, provide for contingencies, or pay unanticipated expenditures. Thankfully, the one-time \$986,000 distribution from PERS will allow the City to continue the current level of operations through June 30, 1993. After this date, unless additional revenue sources are developed and costs reduced or current revenues significantly rebound, the City may have to make significant reductions in current service levels.

Electric Fund

The Electric Fund will end the 1991-92 Fiscal Year with a \$1.6 million balance which after deductions for approved requirements leaves a negative fund balance of \$1,501,267. This loss offsets the funds set aside for rate stabilization by \$1.5 million.

Sewer and Water Fund

The balance in the Water Fund at June 30, 1992 will be \$365,700. At this time, no changes have been made in the assumptions originally used to prepare the 1991-92 Sewer Fund budget. Staff will be making recommendations to increase water and sewer rates in May 1992, which, if adopted, will offset the current available fund deficit in the Water Fund.

Capital Project Funds

The fund balance of the Capital Project Fund is projected to be \$4,563,682 at June 30, 1992; however, the available fund balance is currently projected to be \$34,207. There are \$4,113,720 in capital projects (all funds combined) approved by Council which have not been started and which could be re-programmed.

MIDYEAR BUDGET REQUESTS

Based on current fund balances and projected revenues, the Staff is not requesting additional funds for current year services beyond the amounts previously requested and approved. However, additional appropriations are necessary to fund compensation increases approved by Council, unanticipated increases in current expenditures, and prior year expenditures not previously approved.

FINANCING RESOURCES - ALL FUNDS COMBINED

TABLE I

TOTAL REVENUES BY MAJOR CATEGORY AND SOURCE

	1989-90 Actual Resources	1990-91 Actual Resources	1991-92 Estimated Resources	1991-92 Revised Estimated Resources	1992-93 Estimated Resources
TAXES					
Property Tax	4,643,903	4,900,600	5,273,705	5,278,113	5,534,799
Sales and Use Tax	4,969,746	4,961,766	5,318,060	4,850,000	4,900,000
Franchise Tax	209,592	237,777	257,990	254,663	256,755
Transit Lodging Tax	144,039	150,614	243,000	198,840	204,805
Business License Tax	95,558	93,182	95,880	94,575	96,000
Real Property Transfer Tax	112,085	97,664	108,000	60,030	60,630
Total Taxes	10,174,923	10,441,603	11,296,635	10,736,221	11,052,989
LICENSES AND PERMITS					
Animal Licenses	8,247	8,418	8,500	8,460	8,500
Bicycle Licenses	1,420	1,744	1,500	7,070	3,600
Alarm Permit	0	0	4,000	650	600
Building Permits	256,009	181,767	154,125	192,780	193,925
Electric Permits	39,147	32,713	24,660	34,655	35,000
Mechanical and Plumbing Permits	42,390	33,254	26,715	36,105	36,470
Parking La Permits	17,350	16,778	17,000	23,990	33,555
Total Licenses and Permits	364,563	275,675	236,500	303,710	311,650
FINES, FORFEITS & PENALTIES					
Vehicle Code Fines	183,948	227,588	218,400	110,770	110,000
Court Fines	16,888	27,177	25,560	47,375	6,075
Fines & Fees - Library	53,129	53,788	49,000	50,000	50,000
Late Fees - Utilities	0	0	0	20,000	120,000
Overparking	27,911	32,340	34,260	28,000	40,615
Total Fines, Forfeitures, & Penalties	281,876	340,890	327,220	256,145	326,690
REVENUE FROM USE OF MONEY & PROPERTY					
Investment Earnings	3,289,022	2,327,559	1,497,750	1,428,152	909,414
Rent of City Property	272,994	309,167	332,200	310,306	305,340
LUSD - Joint Use Agreement	0	39,259	40,000	13,080	- 0 -
Total Investment & Property Revenue	3,562,016	2,675,985	1,869,950	1,751,538	1,214,754
SUBVENTIONS & GRANTS					
Motor Vehicle in Lieu	1,745,955	1,786,930	1,840,000	1,840,000	1,876,800
Gar Tax	663,202	782,146	891,330	891,330	881,330
Cigarette Taxes	105,690	89,609	87,225	40,000	0
Transportation Partnership	0	17,000	0	92,290	21,266
Measure K	0	0	0	480,000	500,000
Transportation Development Act	1,003,893	1,133,234	1,082,955	1,069,995	1,050,318
State - Hwy Maintenance	2,407	3,693	2,400	4,800	4,800
Community Development Block Grant	278,020	268,799	400,200	0	0
SB 90 Reimbursements	73,873	63,855	60,000	60,000	60,000
State Part Bonds	0	3,387	0	0	0
Parks & Recreation Grants	21,409	17,409	17,410	17,410	0
Library Grants	73,719	72,280	47,240	47,600	47,600
Other Grants	25,172	74,064	69,319	69,319	71,600
Police Training	1,357	78,531	70,000	64,000	64,000
LUSD - Reimbursements	9,060	81,959	64,705	64,705	64,705
State Traffic Safety Grants	1,833	0	4,075	4,075	0
Total Subventions & Grants	4,084,590	4,472,896	4,636,889	4,745,524	4,642,419

FINANCING RESOURCES - ALL FUNDS COMBINED
TABLE 1
TOTAL REVENUES BY MAJOR CATEGORY AND SOURCE

	1989-90 Actual Resources	1990-91 Actual Resources	1991-92 Estimated Resources	1991-92 Revised Estimated Resources	1992-93 Estimated Resources
CHARGES FOR CURRENT SERVICES					
Community Development Fees	133,990	124,853	96,690	120,950	121,000
Engineering Fees	42,078	11,916	75,000	40,000	200,000
Subdivision/Impact Fees	356,542	279,899	302,000	876,076	5,016,570
Storm Drain Fees	118,501	117,981	0	0	0
Refuse Collection	3,602,648	3,588,009	3,663,120	3,589,858	4,149,000
Refuse Surcharge	61,292	141,769	124,000	124,000	126,480
Other Recreation Fees	249,236	241,098	238,000	227,500	171,000
Swimming	33,768	70,479	70,000	65,830	67,850
Lake Fees	0	0	0	25,135	26,000
Passenger Fares	39,312	43,575	43,750	46,000	46,000
Reconnect Fees	0	0	0	12,000	36,000
Photocopy Charges	12,603	9,896	9,500	9,300	9,300
Police Department Fees	2,454	2,201	2,000	5,000	5,000
Animal Shelter Fees	3,835	3,536	3,500	3,570	3,570
Camp Hutchins Fees	47,727	78,070	65,000	94,000	94,000
Total Charges for Services	4,703,986	4,713,282	4,692,560	5,239,219	10,071,770
SERVICE CHARGES - ENTERPRISE FUNDS					
Electric Operating Revenue	27,126,748	29,917,284	34,229,180	34,310,325	34,436,560
Sewer Operating Revenue	2,832,327	3,020,795	3,032,700	3,249,395	3,147,000
Water Operating Revenue	2,541,175	2,573,207	2,771,935	2,750,380	2,772,315
Total Service Charges - Enterprise	32,500,250	35,511,286	40,033,815	40,310,100	40,401,575
TRUST AND AGENCY REVENUES					
Special Assessments	136,438	125,219	126,415	126,415	0
Hutchins Street Square	235,357	0	0	0	0
Total Trust and Agency Revenues	371,795	125,219	126,415	126,415	0
OTHER REVENUES					
Sales of Real & Person Property	108,705	82,975	21,000	44,590	32,500
Revenue NOC	314,550	220,032	127,600	124,440	106,520
Pers Surplus Asset Account	0	392,347	0	986,230	950,000
Asset Forfeiture	9,763	0	0	0	0
Medical Insurance Reserves	721,851	362,792	288,325	44,737	44,271
Liability Insurance Reserves	43	0	0	0	0
Worker's Compensation Reserves	44,109	66,971	35,000	0	0
Donations	3,700	1,975	1,000	9,550	0
Total Other Revenues	1,202,721	1,127,092	472,925	1,209,547	1,133,291
TOTAL REVENUES	57,246,720	59,682,927	63,692,909	64,678,419	69,155,138

FINANCING RESOURCES - ALL FUNDS COMBINED

TABLE 2

TOTAL REVENUES BY MAJOR CATEGORY AND SOURCE

	1991-92 Estimated Resources	1991-92 Revised Estimated Resources	Change	1992-93 Estimated Resources	Change
TAXES					
Property Tax	5,273,705	5,278,113	0%	5,534,799	5%
Sales and Use Tax	5,318,060	4,850,000	-9%	4,900,000	1%
Franchise Tax	257,990	254,663	-1%	256,755	1%
Transit Lodging Tax	243,000	198,840	-18%	204,805	3%
Business License Tax	9 s m	94,575	-1%	96,000	2%
Real Property Transfer Tax	108,000	60,030	-44%	60,630	1%
Total Taxes	11,296,635	10,736,221	-5%	11,052,989	3%
LICENSES AND PERMITS					
Animal Licenses	8,500	8,460	-0%	8,500	0%
Bicycle Licenses	1,500	7,070	371%	3m	-49%
Alarm Permit	4,000	650	-84%	600	-8%
Building Permits	154,125	192,780	25%	193,925	1%
Electric Permits	24,660	34,655	41%	35,000	1%
Mechanical and Plumbing Permits	26,715	36,105	35%	36,470	1%
Parking Lot Permits	17,000	23,990	41%	33,555	40%
Total Licenses and Permits	236,500	303,710	28%	311,650	3%
FINES, FORFEITS & PENALTIES					
Vehicle Code Fines	218,400	110,770	-49%	110,000	-1%
Court Fines	25,560	47,375	85%	6,075	-87%
Fines & Fees - Library	49,000	50,000	2%	50,000	0%
Late Fees - Utilities	0	20,000		120,000	500%
Overparking	34,260	28,000	-18%	40,615	45%
Total Fines, Forfeitures, & Penalties	327,220	256,145	-22%	326,690	28%
REVENUE FROM USE OF MONEY & PROPERTY					
Investment Earning	1,497,750	1,428,152	-5%	909,414	-36%
Rent of City Property	332,200	310,306	-7%	305,340	-2%
LUSD - Joint Use Agreement	40,000	13,080	-67%	0	-100%
Total Investment & Property Revenue	1,869,950	1,751,538	-6%	1,214,754	-31%
SUBVENTIONS & GRANTS					
Motor Vehicle in Lieu	1,840,000	1,840,000	0%	1,876,800	2%
Gas Tax	891,330	891,330	0%	881,330	-1%
Cigarette Taxes	87,225	40,000	-54%	0	-100%
Transportation Partnership	0	92,290		21,266	-77%
Measure K	0	480,000		500,000	4%
Transportation Development Act	1,082,955	1,069,995	-1%	1,050,318	-2%
State-Hiway Maintenance	2,400	4,800	100%	4,800	0%
Community Development Block Grant	400,230	0	-100%	0	
SB 90 Reimbursements	60,000	60,000	0%	60,000	0%
State Part Bonds	0	0		0	
Parks & Recreation Grants	17,410	17,410	0%	0	-100%
Library Grants	47,240	47,600	1%	47,600	0%
Other Grants	69,319	69,319	0%	71,600	3%
Police Training	70,000	64,000	-9%	64,000	0%
LUSD - Reimbursements	64,705	64,705	0%	64,705	0%
State Traffic Safety Grants	4,075	4,075	0%	0	-100%
Total Subventions & Grants	4,636,889	4,745,524	2%	4,642,419	-2%

FINANCING RESOURCES - ALL FUNDS COMBINED
TABLE 2
TOTAL REVENUES BY MAJOR CATEGORY AND SOURCE

	1991-92 Estimated Resources	1991-92 Revised Estimated Resources	Change	1992-93 Estimated Resources	Change
CHARGES FOR CURRENT SERVICES					
Community Development Fees	96,690	120,950	25%	121,000	OX
Engineering Fees	75,000	40,000	-47%	200,000	400%
Subdivision/Impact Fees	302,000	876,076	190%	5016,570	473%
Refuse Collection	3,663,120	3,589,858	-2%	4,149,000	16%
Refuse Surcharge	124,000	124,000	0%	126,480	2%
Other Recreation Fees	238,000	227,500	-4%	171,000	-25%
Swimming	70,000	65,830	-6%	67,850	3%
Lake Fees	0	25,135		26,000	3%
Passenger Fares	43,700	46,000	5%	46,000	0%
Reconnect Fees	0	12,000		36,000	200%
Photocopy Charges	9,500	9,300	-2%	9,300	0%
Police Department Fees	2,000	5,000	150%	5,000	0%
Animal Shelter Fees	3,500	3,570	2%	3,570	0%
Camp Hutchins Fees	65,000	94,000	45%	94,000	0%
Total Charges for Services	4,692,560	5,239,219	12%	10,071,770	92%
SERVICE CHARGES - ENTERPRISE FUNDS					
Electric Operating Revenue	34,229,180	34,310,325	0%	34,436,560	OX
Sewer Operating Revenue	3,032,700	3,249,395	7%	3,192,700	-2%
Water Operating Revenue	2,771,935	2,750,380	-1%	2,772,315	1%
Total Service Charges - Enterprise	40,033,815	40,310,100	1%	40,401,575	0%
TRUST AND AGENCY REVENUES					
Special Assessments	126,415	126,415	0%	0	-100%
Hutchins Street Square	0	0		0	
Total Trust and Agency Revenues	126,415	126,415	0%	0	-100%
OTHER REVENUES					
Sales of Real & Personal Property	21,000	44,590	112%	32,500	-27%
Revenue NOC	127,600	124,440	-2%	106,520	-14%
Pers Surplus Asset Account	0	986,230		950,000	-4%
Medical Insurance Reserves	288,325	44,737	-84%	44,271	-1%
Worker's Compensation Reserves	35,000	0	-100%	0	
Donations	1,000	9,550	855%	0	-100%
Total Other Revenues	472,925	1,209,547	156%	1,133,291	-6%
TOTAL REVENUES	63,692,909	64,678,419	2%	69,155,138	7%

BUDGET CHANGES

Table 3

	JULY	FEB	ADJUSTED		PERCENT
	APPROPRIATIONS	APPROPRIATIONS	APPROPRIATIONS	DIFFERENCE	DIFFERENCE
10 GENERAL FUND PROGRAM					
City Council & City Clerk					
City Clerk Admin	144,544	144,544	152,187	7,643	5.0%
Election	13,125	13,125	13,125	0	0.0%
Council	74,765	74,765	74,765	0	0.0%
Council - Public Info	36,000	36,000	36,000	0	0.0%
Interfund transfer	(76,570)	(76,570)	(76,570)	0	0.0%
Total	191,864	191,864	199,507	7,643	3.8%
Miscellaneous Accounts					
Contingent Fund	300,000	269,013	269,013	0	0.0%
Refuse Collection	3,387,900	3,387,900	3,387,900	0	0.0%
Insurance	25,020	24,787	24,787	0	0.0%
Special Payments Admin	303,035	303,535	303,535	0	0.0%
Community Promotion	59,300	59,300	59,300	0	0.0%
Photocopy Charges	0	2,721	2,721	0	0.0%
Telephone Charges	0	3,765	3,765	0	0.0%
Telephone Survey	0	204,314	204,314	0	0.0%
California Smoke Free Grant	0	8,489	8,48	0	0.0%
GO Bond Debt Service	174,080	174,080	174,08	0	0.0%
Total	4,249,335	4,437,903	4,437,903	0	0.0%
City Attorney					
City Attorney	165,104	183,104	183,660	556	0.3%
Interfund transfer	(49,505)	(49,505)	(49,505)	0	0.0%
Total	115,599	133,599	134,155	556	0.4%
City Manager					
City Manager - Admin	327,088	327,088	331,926	4,838	1.5%
Personnel - Admin	226,208	226,208	229,166	2,959	1.3%
Interfund transfer	(168,305)	(168,305)	(168,305)	0	0.0%
Total	384,991	384,991	392,787	7,796	2.0%
Community Development					
Planning - Admin	274,947	276,612	298,194	21,582	7.2%
Building Inspection	341,221	341,221	363,560	22,339	6.1%
Total	616,168	617,833	661,754	43,921	6.6%
Finance Department					
Administration	236,610	279,310	282,851	3,541	1.3%
Purchasing	266,176	266,176	271,443	5,267	1.9%
Accounting	299,950	299,950	306,599	6,649	2.2%
Billing	404,925	404,925	411,265	6,339	1.5%
Collections & Credit	325,340	325,340	335,753	10,414	3.1%
Data Processing	389,305	346,605	353,394	6,789	1.9%
Parking Meter Patrol	82,465	82,465	83,999	1,534	1.8%
Interfund transfer	(1,303,995)	(1,303,995)	(1,303,995)	0	0.0%
Total	700,776	700,776	741,308	40,532	5.5%
Police Department					
City Pound	89,329	90,329	96,263	5,934	6.2%
Administration	5,960,579	5,962,600	6,152,639	190,039	3.1%
Drug Suppression	121,758	121,758	126,455	4,697	3.7%
Cracnet	122,382	122,382	141,824	14,112	13.7%
Traffic Safety-Sobriety	3,615	5,758	5,758	0	0.0%
Auxiliary Police	4,876	4,876	4,876	0	0.0%
Special Investigation	0	2,000	2,000	0	0.0%
Total	6,302,538	6,309,702	6,529,815	220,113	3.4%
Fire Department					
Administration	2,852,446	2,854,558	3,026,277	171,719	5.7%
Weed Abatement	3,000	3,000	3,000	0	0.0%
Prevention	211,381	211,381	214,318	2,937	1.4%
Total	3,066,827	3,068,939	3,243,595	174,656	5.4%
Public Works Department					
Administration	288,937	288,937	292,625	3,688	1.3%
General Engineering	222,707	222,707	230,742	8,035	3.5%
Subdivision Engineering	138,520	138,520	142,479	3,959	2.8%
Encroachment Permits	67,130	67,130	68,598	1,468	2.1%
Traffic Engineering	89,035	89,035	99,155	10,120	10.2%
Building Maintenance	505,550	509,071	512,948	3,878	0.8%
Street Administration	466,500	466,763	471,445	4,683	1.0%

BUDGET CHANGES

Table 3

	JULY	FEB	ADJUSTED		PERCENT
	APPROPRIATIONS	APPROPRIATIONS	APPROPRIATIONS	DIFFERENCE	DIFFERENCE
Street - Engineering	34,245	34,245	35,920	1,675	4.7%
Storm System Engineer	17,100	17,100	17,100	0	0.0%
Tree Maintenance	156,065	156,065	161,072	5,007	3.1%
Street Cleaning	249,860	249,860	258,896	9,036	3.5%
Traffic Control Maint	236,878	237,928	243,200	5,272	2.2%
Storm System Maint	141,516	141,516	141,516	0	0.0%
Street Light Maint	373,020	373,020	373,020	0	0.0%
Parking Lot Maint	22,745	22,745	22,745	0	0.0%
Equip - Maint Admin	188,760	188,760	218,626	29,866	13.7%
Motor Pool	13,345	13,345	13,345	0	0.0%
Equip Maintenance	816,765	816,765	816,765	0	0.0%
Interfund transfer	(1,088,925)	(1,088,925)	(1,088,925)	0	0.0%
Total	2,939,754	2,944,586	3,031,272	86,686	2.9%
Recreation Department					
Administration	456,781	459,631	465,579	5,948	1.3%
Playgrounds	72,382	72,382	75,447	3,065	1.1%
Youth - Teen Sports	88,588	88,588	88,588	0	0.0%
Misc Indoor/Outdoor	22,140	22,140	22,140	0	0.0%
Aquatics	152,600	152,600	152,600	0	0.0%
Adult Sports	147,040	147,040	147,040	0	0.0%
Specialty Classes	62,195	62,195	62,195	0	0.0%
Total	1,001,726	1,004,576	1,013,590	9,014	0.9%
Parks Department					
Administration	255,348	255,639	269,941	14,302	5.3%
Stadium Maintenance	54,415	54,415	63,613	9,198	14.5%
Lodi Lake Park	187,560	188,480	191,275	2,795	1.5%
Other Parks	742,928	731,216	747,867	16,651	2.2%
Lodi Lake Grant	0	3,000	3,000	0	0.0%
Park Rangers	104,134	105,634	106,785	1,151	1.1%
Equip Maint	190,765	190,765	192,495	1,730	0.9%
Unemployment holding account	0	0	25,000	25,000	100.0%
Optical holding account	0	0	7,075	7,075	100.0%
medical holding account	0	0	155,700	155,700	100.0%
Total	1,535,150	1,529,149	1,762,752	233,602	13.3%
13 REFUSE SURCHARGE					
Refuse Surcharge	141,230	141,230	141,230	0	0.0%
Total	141,230	141,230	141,230	0	0.0%
21 LIBRARY FUND					
Administration	988,995	988,995	988,995	0	0.0%
Property Acquisition	300,000	300,000	300,000	0	0.0%
Computer Upgrade	175,000	175,000	175,000	0	0.0%
Total	1,463,995	1,463,995	1,463,995	0	0.0%
22 CAMP HUTCHINS					
Camp Hutchins	91,795	91,795	126,662	34,867	275%
Total	91,795	91,795	126,662	34,867	27.5%
120 COMMUNITY CENTER					
Administration	123,759	123,759	124,500	741	0.6%
Lodi Arts Commission	45,015	45,015	45,015	0	0.0%
Sr Citizens Commission	78,040	78,040	79,282	1,242	1.6%
Hutchins Square Maint	225,592	225,592	226,121	529	0.2%
Additional funding - deficit fund balance	0	0	32,500	32,500	100.0%
Total	472,406	472,406	507,418	35,012	6.9%
140 RESERVE LABOR/MATERIALS					
Additional funding - deficit fund balance	0	0	22,500	22,500	100.0%
Total	0	0	22,500	22,500	100.0%
GRAND TOTAL GENERAL FUND	23,274,154	23,493,344	24,410,242	916,898	3.8%

BUDGET CHANGES

Table 3

	JULY	FEB	ADJUSTED		PERCENT
	APPROPRIATIONS	APPROPRIATIONS	APPROPRIATIONS	DIFFERENCE	DIFFERENCE
ELECTRIC UTILITY FUND					
16.0 ELECTRIC OPERATING					
Administration	1,616,859	1,618,154	1,630,230	12,075	0.7%
Engineering	390,770	390,770	395,207	4,437	1.1%
Customer Serv Main	201,182	201,182	214,086	12,904	6.0%
Dusk-to-dawn Lighting	695	695	695	0	0.0%
Bulk Power Purchase	26,882,000	26,882,000	26,882,000	0	0.0%
Hazardous Material	130,129	130,129	130,129	0	0.0%
System Main Overhead	287,466	287,466	332,543	4s.m	13.6%
System Main Underground	122,570	122,570	122,570	0	0.0%
Substation Maint	180,050	180,050	230,839	50,789	22.0%
System Operation	252,140	255,240	255,240	0	0.0%
Tree Trimming	156,655	156,655	156,655	0	0.0%
Interfund transfers	1,358,625	1,358,625	1,358,625	0	0.0%
Total	31,579,142	31,583,537	31,708,819	125,282	0.4%
16.1 ELECTRIC OUTLAY RESERVE					
MSC Garage Expansion	156,000	78,000	78,000	U	0.0%
Distribution	459,909	441,918	441,918	0	0.0%
Service Connections	80,505	58,640	58,640	0	0.0%
Lighting Construction (Dusk to Dawn)	2,025	2,025	2,025	0	0.0%
Substation Construction	621,026	446,512	446,512	0	0.0%
Ind Substation Off Site Eng	163,968	82,269	82,269	0	0.0%
Ind Substation Construction	22,742	10,934	10,934	0	0.0%
Ind Substation City 60 KV lines	38,427	19,282	19,282	0	0.0%
Ind Substation City 12 KV	118,400	118,400	118,400	0	0.0%
Elec System Equip Purchases	79,252	11,536	11,536	0	0.0%
Finance Storage Racks	3,908	3,908	3,908	0	0.0%
Fin/Billing Elec Meter Reading	25,970	25,970	25,970	0	0.0%
Line Conditioner	166	166	166	0	0.0%
Cable Trailer	39,552	2,239	2,239	0	0.0%
Local Area Network	16,892	10,746	10,746	0	0.0%
Fuel Management & Tank Monitoring	76	76	84	8	9.2%
Util Pickup	15,000	4,656	4,656	0	0.0%
Util Hydraulic Pump	4,000	4,000	4,000	0	0.0%
Util Compression Tools	4,800	4,800	4,800	0	0.0%
Util Air Compressor	20,000	20,000	20,000	0	0.0%
Util Welder	7,000	7,000	7,000	0	0.0%
Util 2 PC	8,500	8,500	8,500	0	0.0%
Util Computer Lap top	6,500	6,500	6,500	0	0.0%
Util Battery Analyzer	11,500	11,500	11,500	0	0.0%
Util Air Brush	1,250	1,250	1,250	0	0.0%
Fin Warehouse Racking	2,985	2,985	2,985	0	0.0%
Fin Storage Racks	4,400	4,400	4,400	0	0.0%
Util Engineering Copier	0	10,344	10,344	0	0.0%
Total	1,914,753	1,398,556	1,398,564	8	0.0%
TOTAL ELECTRIC UTILITY	33,493,895	32,982,093	33,107,383	125,290	0.4%
SEWER UTILITY FUND					
17.0 SEWER OPERATING					
Bonded Debt - Interest	741,725	741,725	741,725	0	0.0%
Administration	231,390	230,741	234,779	4,038	1.7%
Sewer Engineering	21,280	21,280	21,280	0	0.0%
Plant Maint	1,175,862	1,178,206	1,195,882	17,676	1.5%
Sanitary System Maint	262,619	262,619	273,821	11,202	4.1%
Industrial System Maint	6,485	6,485	6,485	0	0.0%
Plant Depreciation	331,400	331,400	331,400	0	0.0%
Interfund transfers	152,225	152,225	152,225	0	0.0%
Total	2,922,986	2,924,681	2,957,596	32,915	1.1%

BUDGET CHANGES

Table 3

	JULY	FEB	ADJUSTED		PERCENT
	APPROPRIATIONS	APPROPRIATIONS	APPROPRIATIONS	DIFFERENCE	DIFFERENCE
17.1 SEWER OUTLAY					
PW Rodding Machine	27,351	27,351	27,351	0	0.0%
Boom Truck	16,316	16,316	16,316	0	0.0%
Fuel Management & Tank Monitoring	77	77	77	0	0.0%
PW Microcomputer Engin Drafting	227	227	227	0	0.0%
MSC HP Memory Board	378	378	378	0	0.0%
Wtr/Wastewater Van	158,150	158,150	158,150	0	0.0%
Comprsr & Pneumtic Tls	8,350	8,350	8,350	0	0.0%
Pneumtic Sump Pump	615	615	615	0	0.0%
Wacker Tamper	1,120	1,120	1,120	0	0.0%
Camera Monitoring System	0	1,272	1,272	0	0.0%
Local Area Network System	7,500	7,500	7,500	0	0.0%
MSC Admin Bldg	110,000	110,000	110,000	0	0.0%
MSC Covered Storage	120,000	120,000	120,000	0	0.0%
MSC Garage Expansion	66,806	66,806	66,806	0	0.0%
Sewer Manholes	7,523	7,523	7,523	0	0.0%
Sewer Manholes Channelization	14,593	14,593	14,593	0	0.0%
Misc System Relocation	406	406	406	0	0.0%
SS/IW Intertie/Wid Kettleman	19,040	19,040	19,040	0	0.0%
Wastewtr Main Repl Cherokee/Popular	45,143	45,143	45,143	0	0.0%
Sacto St/Lockeford to Turner Sewerl.	24,000	24,000	24,000	0	0.0%
Total	627,595	628,867	628,867	0	0.0%
17.2 SEWER CAPITAL RESERVE					
White Slough Door Opener	1,175	1,175	1,175	0	0.0%
White Slough Clarifier Reprs	27,000	27,000	27,000	0	0.0%
White Slough Lab Van	17,575	17,575	17,575	0	0.0%
White Slough Security	0	7,950	7,950	0	0.0%
Bond Debt Service Principal	257,950	257,950	257,950	0	0.0%
Roadway Maint	2,480	2,480	2,480	0	0.0%
Main Repl Alley N Elm	173,268	173,268	173,268	0	0.0%
Administration	0	8,000	8,000	0	0.0%
COP delivery costs	0	0	0	0	ERR
WSWPCF Permits	43,226	43,226	43,226	0	0.0%
White Slough Construction	1,446,598	1,446,598	1,446,598	0	0.0%
White Slough Eng Admin/Inspec	97,700	97,700	97,700	0	0.0%
White Slough Contingencies	2,973	2,973	2,973	0	0.0%
Total	2,069,945	2,085,895	2,085,895	0	0.0%
TOTAL SEWER UTILITY	5,620,526	5,639,443	5,672,358	32,913	0.6%
WATER UTILITY FUND					
18.0 WATER OPERATING					
Administration	192,675	192,404	192,404	0	0.0%
Water Conservation Program	52,022	52,022	52,022	0	0.0%
Engineering	31,490	31,490	34,904	2,414	9.8%
Production	751,136	751,136	758,573	7,421	1.0%
DBCP Monitoring	46,085	46,085	46,085	0	0.0%
Distribution	144,808	144,808	175,000	30,192	17.3%
Fire Hydrants	12,880	12,880	12,880	0	0.0%
Interfund Transfers	174,175	174,175	174,175	0	0.0%
Total	1,405,270	1,404,999	1,446,042	41,043	2.8%
18.1 WATER OUTLAY					
Boom Truck	65,263	65,263	65,263	0	0.0%
Fuel Management & Tank Monitoring	867	867	867	0	0.0%
PW Microcomputer Engin Drafting	227	227	227	0	0.0%
MSC HP Memory Board	378	378	378	0	0.0%
Water Detection Equip	4,200	4,200	4,200	0	0.0%
Comp & Pneu Tools	8,350	8,350	8,350	0	0.0%
Pneumtic Sump Pump	615	615	865	250	28.9%
Wacker Tamper	1,120	1,120	1,120	0	0.0%
Local Area Network System	7,500	7,500	7,500	0	0.0%
MSC Admin Bldg	55,000	55,000	55,000	0	0.0%

BUDGET CHANGES

Table 3

	JULY	PER	ADJUSTED		PERCENT
	APPROPRIATIONS	APPROPRIATIONS	APPROPRIATION	DIFFERENCE	DIFFERENCE
MSC Covered Storage	60,000	60,000	60,000	0	0.0%
MSC Garage Expansion	66,516	66,516	66,516	0	0.0%
Misc Water Mains	0	0	61,427	61,427	100.0%
Mics System Relocation	468	468	8,331	7,863	94.4%
Removal Repl of lead service	15,000	15,000	15,000	0	0.0%
Hydrants Loma, Turner, Daisy & Pine	4,526	4326	4,526	0	0.0%
Standby Generators Engineering	60,855	60,855	60,811	0	0.0%
Upgrade Eastside Mains	32,469	32,469	32,469	0	0.0%
DBCP Cleanup	12,373	12,373	12,373	0	0.0%
Distrib Syst Improve Stkn St	104,870	104,870	104,870	0	0.0%
Water Tank Demolition	53,480	53,480	53,480	0	0.0%
Water Well 3 Replacement	260,000	260,000	260,000	0	0.0%
Well 11	77,268	77,268	77,268	0	0.0%
Well 24	143,749	143,719	143,749	0	0.0%
Well 25	249,083	249,083	249,083	0	0.0%
Total	1,284,176	1,284,176	1,353,715	69,539	5.1%
TOTAL WATER UTILITY	2,692,446	2,692,175	2,772,751	110,576	1.9%
SPECIAL REVENUE					
23.0 ASSET SEIZURE					
Asset Seizure	9,911	15,236	15,236	0	0.0%
Total	9,911	15,236	15,236	0	0.0%
32.0 GAS TAX - 2107 FUND					
Streets - Engineering	7,500	7,500	7,500	0	0.0%
Street Maint	301,520	301,520	336,580	35,060	10.4%
Alley Maint	39,915	39,915	39,915	0	0.0%
Curb & Gutter Maint	68,175	68,175	69,703	1,528	2.2%
Traffic Control Maint	51,030	51,030	52,123	1,093	2.1%
Local Area Network	7,500	7,500	7,500	0	0.0%
Ham/Kettleman Dual Left Turn	15,806	15,806	15,806	0	0.0%
Total	491,445	491,445	529,126	37,681	7.1%
33.0 GAS TAX - 2106 FUND					
Misc Curb & Gutter	452	452	4,731	4,279	90.5%
Sidewalk upgrade	0	29,000	43,839	14,839	33.8%
Lodi Ave Main/Cherokee	4,011	4,011	4,011	0	0.0%
Tokay Fence Gate/Planter	6,606	6,606	6,606	0	0.0%
RR Crossing Loma Dr	7,809	7,809	7 P P	0	0.0%
Church Signal Coordination	49,150	49,150	49,150	0	0.0%
Church Century/Kettleman	110,988	110,988	110,988	0	0.0%
Pavement Rehab Stkn St	49,000	49,000	49,000	0	0.0%
Cherokee/Kettleman	53,782	99,782	99,782	0	0.0%
Pacific/Walnut/Elm/Oak - Pacific/Ham	54,247	98,247	105,495	7,248	6.9%
Ham - Kettleman/Vine, Mills, Lodi/Elm	12,921	12,921	12,921	0	0.0%
Traffic Signal Lwr Sac/Lodi Ave	22,323	22,323	22,323	0	0.0%
Total	371,290	490,289	516,655	26,366	5.1%
36.0 GAS TAX - 2105 FUND					
Church - Century to Kettleman	54,000	54,000	54,000	0	0.0%
Total	54,000	54,000	54,000	0	0.0%
37.0 SB300 TRANSPORTATION					
Hutchins Pine to Lockeford overlay	22,000	22,000	22,710	1,710	7.2%
Sac Lockeford Turner overlay	47,000	47,000	51,253	4,253	8.3%
Total	69,000	69,000	74,963	5,963	8.0%
124.0 TRANSPORTATION DEV ACT					
PW Microcomputer Enginring Drafting	227	227	227	0	0.0%
PW Loader/Backhoe	45,200	45,200	45,200	0	0.0%
Pavement Rehab - Hutchins St	76,661	76,661	76,661	0	0.0%
Pavement Rehab - Mills	4,135	4,135	4,135	0	0.0%
Pavement Rehab - Sacramento	172,198	172,198	172,198	0	0.0%

BUDGET CHANGES

Table 3

	JULY	FEB	ADJUSTED		PERCENT
	APPROPRIATIONS	APPROPRIATIONS	APPROPRIATIONS	DIFFERENCE	DIFFERENCE
Church Inter Connect	4,059	4,059	115,183	111,124	96.5%
Church Century/Kettleman	64,534	64,534	241,537	177,003	73.3%
Cherokee RR Xing Protection	8,804	8,804	8,804	0	0.0%
Mills Ave/Kettleman Traffic Signal	3,680	3,680	76,577	72,897	95.2%
Hutchins/Vine Traffic Signal	13,090	13,090	87,894	74,804	85.1%
Overlay Analysis Design	4,300	4,300	4,300	0	0.0%
Street Master Plan Upgrade	653	653	653	0	0.0%
Pacific Walnut/Elm Oak/Pacific Ham	12,830	12,830	15,890	3,060	19.3%
Ham/Kettleman/Vine, Mills/ Lodi/Elm	25,947	25,947	25,947	0	0.0%
Hutchins Lodi/Pine	22,878	22,878	22,878	0	0.0%
Turner Lodi Lake Flashing Beacon	321	321	321	0	0.0%
Cherokee Hale Flashing Beacon	10,000	10,000	10,000	0	0.0%
Street Maintenance	236,766	236,766	236,766	0	0.0%
Total	706,283	706,283	1,145,169	438,887	38.3%
126.x FEDERAL URBAN D & FAU					
Traffic Signal Victor/Cluff	77,561	77,561	95,779	18,219	19.0%
Ham Kettleman Vine, Mills/Lodi/Elm	124,002	124,002	124,002	0	0.0%
Traffic Signal Lwr Sac/Lodi	21,094	21,094	21,357	263	1.2%
Stkn/Lodi Lockeford overlay	164,337	164,337	164,337	0	0.0%
Total	386,993	386,993	405,474	18,481	4.6%
128.0 LOCAL TRANS FUND PEDESTRIAN BIKE					
Sidewalk upgrading	195	195	849	654	77.0%
Total	195	195	849	654	77.0%
60.x IMP FUNDS					
Various	0	323,246	323,246	0	0.0%
Total	0	323,246	323,246	0	0.0%
44.x STATE PARK BONDS					
Lodi Pacific Facilities	148,449	148,449	148,449	0	0.0%
Total	148,449	148,449	148,449	0	0.0%
45.x HUD GRANT FUNDS					
Fair Housing	18,199	18,199	18,199	0	0.0%
Lake Beach Restroom Cons	3,925	0	0	0	0.0%
Housing Rehab	193,663	201,516	201,516	0	0.0%
Blakely Park Improvements	3,180	0	0	0	0.0%
Hale Park Improvements	382,394	409,394	409,394	0	0.0%
Grant Administration	92,504	74,279	74,279	0	0.0%
Code Enforcement	55,861	53,175	53,175	0	0.0%
Homeless Shelter	748	0	0	0	0.0%
Hale Parking Lot Expansion	100,000	111,111	100,000	0	0.0%
Hutchin St Sq Garden	74,400	74,400	74,400	0	0.0%
Public Safety Program	19,407	19,407	19,407	0	0.0%
Sr Citizens Transportation	4,445	4,445	4,445	0	0.0%
Blakely Pool Restrooms	60,000	60,000	60,000	0	0.0%
Lodi Hotel	150,000	150,000	150,000	0	0.0%
Dial A Ride	5,000	5,000	5,000	0	0.0%
Emerson Park Restrooms	27,000	0	0	0	0.0%
Sr Service Agency New Kitchen	6,466	6,466	6,466	0	0.0%
Total	1,197,193	1,176,282	1,176,282	0	0.0%
TOTAL SPECIAL REVENUE	3,634,757	3,861,418	4,389,450	528,032	12.0%
CAPITAL PROJECTS					
12.0 EQUIPMENT	541,949	554,932	554,932	0	0.0%
72.0 SUBDIVISION RESERVES	529,938	534,230	534,230	0	0.0%
75.0 SUBDIVISION FUND	218,107	425,673	425,673	0	0.0%
120.1 HUTCHINS ST CAPITAL	170,000	170,000	218,500	48,500	22.2%

Table 3

BUDGET CHANGES

	JULY	FEB	ADJUSTED		PERCENT
	APPROPRIATIONS	APPROPRIATIONS	APPROPRIATIONS	DIFFERENCE	DIFFERENCE
121.0 CAPITAL OUTLAY RESERVE	2,570,167	2,561,934	2,561,934	0	0.0%
122.0 LODI LAKE CAPITAL	1,289	15,710	15,710	0	0.0%
123.0 MASTER DRAINAGE	309,892	136,716	136,716	0	0.0%
TOTAL CAPITAL PROJECTS	4,341,343	4,399,185	4,417,695	44,300	1.1%
INTERNAL SERVICE FUNDS					
MEDICAL INSURANCE					
Medical Insurance	0	0	63,000	63,000	100.0%
Chiropratic Expenses	13,000	13,000	13,000	0	0.0%
Total	13,000	13,000	76,000	63,000	82.9%
DENTAL & LTD					
Dental	198,780	198,780	198,780	0	0.0%
LTD Self Ins	42,500	42,500	109,500	67,000	61.2%
Total	241,280	241,280	308,280	67,000	21.7%
PL & PD					
PL & PD Claims	241,100	241,100	339,700	98,600	29.0%
Risk Management	27,285	27,895	27,895	0	0.0%
Total	268,385	268,995	367,595	98,600	26.8%
WORKERS COMPENSATION					
Works Comp	336,350	366,350	416,350	50,000	12.0%
Risk Management	54,650	54,650	54,650	0	0.0%
Total	391,000	421,000	471,000	50,000	10.6%
TOTAL INTERNAL SERVICE	913,665	944,275	1,222,875	278,600	27.8%
GRAND TOTAL	73,787,788	74,008,943	76,049,781	2,040,818	2.7%

Table 4

SUMMARY

Projected to 6/30/92

		General Fund	Electric Fund	Sewer Fund	Water Fund	Special Revenues	Internal Service	Capital Projects	Total General
CURRENT FUND BALANCE:									
Revenues	\$	18,892,622	34,929,780	3,987,815	2,913,635	3,777,416	940,861	880,315	66,322,444
Operating Expenditures		23,463,281	32,830,786	5,564,207	2,291,835	4,204,480	1,067,061	3,527,495	72,949,145
Other Sources/(Uses)			(1,097,924)	(2,078,263)	(278,329)		157,605		(3,296,911)
Operating Transfers In		5,028,170	1,177,460	1,198,732	727,430	36,587	268,225	127,797	8,564,401
Operating Transfers Out		947,716	4,250,240	1,143,755	1,539,810	43,573	81,385	349,000	8,355,479
Revenues wcr (under) expenditures		(490,205)	(2,071,710)	(3,599,678)	(468,909)	(434,050)	218,245	(2,868,383)	(9,714,690)
Fund Balance, Beginning of Year		1,330,507	3,988,527	6,088,527	1,062,809	1,245,954	1,763,372	4,802,709	20,282,405
PROJECTED FUND BALANCE:	\$	<u>840,302</u>	<u>1,916,817</u>	<u>2,488,849</u>	<u>593,900</u>	<u>811,904</u>	<u>1,981,617</u>	<u>1,934,326</u>	<u>10,567,715</u>
Adjustments									
Mid-year salary approp adj		427,710	67,301	32,915	15,244	17,973	610	2,034	563,787
Revised estimated revenues		556,399	(219,545)	164,770	(90,280)	540,249	82,159	42,200	1,075,952
Correction to Fund Balance - reduction		350,112	89,759	27,329	122,667	510,058	147,990		1,247,915
Correction to Fund Balance - increases		139,076					130,000	48,500	317,576
sub total		757,955	1,540,212	2,593,375	365,709	824,122	2,015,176	2,022,992	10,149,541
Unencumbered Capital Projects		475,000	78,000	120,000	130,000	770,030		2,540,690	4,113,720
ADJUSTED FUND BALANCE:	\$	<u>1,232,955</u>	<u>1,618,212</u>	<u>2,713,375</u>	<u>495,709</u>	<u>1,594,152</u>	<u>2,045,176</u>	<u>4,563,682</u>	<u>14,263,261</u>
MEMORANDA:									
Adjusted Fund Balance	\$	1,232,955	1,618,212	2,713,375	495,709	1,594,152	2,045,176	4,563,682	14,263,261
Reserved Fund Balance									
Encumbrances		113,905	151,307	115,187	399,021	215,585		52,983	1,047,988
Designated Fund Balance									
Capital Project Appropriations		475,000	78,000	120,000	130,000	770,030	0	2,540,690	4,113,720
Other Requirements		642,893	2,890,172	1,571,688			1,501,311	1,935,802	8,541,866
Available Fund Balance	\$	<u>1,157</u>	<u>(1,501,267)</u>	<u>906,500</u>	<u>(33,312)</u>	<u>608,537</u>	<u>543,865</u>	<u>34,207</u>	<u>559,687</u>

Table 5

BUDGET CHANGES

	JULY APPROPRIATIONS	FEB APPROPRIATIONS	ADJUSTED APPROPRIATIONS	PERCENT DIFFERENCE	PERCENT DIFFERENCE
GENERAL FUND PROGRAM					
10 GENERAL FUND	21,104,728	21,323,918	22,148,438	824,520	3.7%
13 REFUSE SURCHARGE	141,230	141,230	141,230	0	0.0%
21 LIBRARY	1,463,995	1,463,995	1,463,995	0	0.0%
22 CAMP HUTCHINS	91,795	91,795	126,662	34,867	27.5%
120 COMMUNITY CENTER	472,406	472,406	507,418	35,012	6.9%
140 RESERVE FOR LABOR & MATERIA	0	0	22,500	22,500	100.0%
TOTAL GENERAL FUND	23,274,154	23,493,344	24,418,245	916,899	3.9%
ELECTRIC UTILITY FUND					
16 ELECTRIC OPERATING	31,579,142	31,583,537	31,708,819	125,282	0.4%
16.1 ELECTRIC OUTLAY	1,914,753	1,398,556	1,398,564	8	0.0%
TOTAL ELECTRIC UTILITY	33,493,895	32,982,093	33,107,383	125,290	0.4%
SEWER UTILITY FUND					
17 SEWER OPERATING	2,922,986	2,924,681	2,957,596	32,915	1.1%
17.1 SEWER OUTLAY	627,595	628,867	628,867	0	0.0%
17.2 SEWER CAPITAL RESERVE	2,069,945	2,085,895	2,085,895	0	0.0%
TOTAL SEWER UTILITY	5,620,526	5,639,443	5,672,358	32,915	0.6%
WATER UTILITY FUND					
18 WATER OPERATING	1,405,270	1,404,999	1,446,042	41,043	2.8%
18.1 WATER OUTLAY	1,284,176	1,284,176	1,353,116	69,539	5.1%
TOTAL WATER UTILITY	2,689,446	2,689,175	2,799,158	110,582	3.9%
SPECIAL REVENUE					
23 ASSET SEIZURE	9,911	15,236	15,236	0	0.0%
32 GAS TAX 2101	491,445	491,445	529,126	37,681	7.1%
33 GAS TAX - 2106 FUND	371,290	490,289	516,655	26,366	5.1%
36 GAS TAX - 2105 FUND	54,000	54,000	54,000	0	0.0%
37 SB300 TRANSPORTATION	69,000	69,000	74,963	5,963	8.0%
124 TRANSPORTATION DEV ACT	706,283	706,283	1,145,169	438,886	38.3%
126 FEDERAL URBAN & PAU	386,993	386,993	405,474	18,481	4.6%
128 LOCAL TRANS FUND PEDESTRIAN	195	195	849	654	77.0%
60.1 IMF FUNDS	0	323,246	323,246	0	0.0%
44.1 STATE PARK BONDS	148,449	148,449	148,449	0	0.0%
45.1 HUD GRANT FUNDS	1,197,193	1,176,282	1,176,282	0	0.0%
TOTAL SPECIAL REVENUE	3,434,758	3,861,418	4,389,449	527,831	12.8%
CAPITAL PROJECTS					
12.0 EQUIPMENT	541,949	554,932	554,932	(0)	-0.0%
12.0 SUBDIVISION RESERVES	529,938	534,230	534,230	0	0.0%
15.0 SUBDIVISION FUND	218,107	425,673	425,673	0	0.0%
120.1 HUTCHINS ST CAPITAL	170,000	170,000	218,500	48,500	22.2%
121.0 CAPITAL OUTLAY RESERVE	2,570,167	2,561,934	2,561,934	101	-0.0%
122.0 LODI LAKE CAPITAL	1,284	15,710	15,710	(0)	-0.0%
123.0 MASTER DRAINAGE	309,892	136,716	136,716	(0)	-0.0%
TOTAL CAPITAL PROJECTS	4,361,343	4,399,105	4,447,625	48,500	1.1%
INTERNAL SERVICE FUNDS					
MEDICAL INSURANCE	13,000	13,000	76,000	63,000	82.9%
DENTAL & LDT	241,280	241,280	308,280	67,000	21.7%
PL & PD	268,385	268,995	367,595	98,600	26.8%
WORKERS COMP	391,000	421,000	471,000	50,000	10.6%
TOTAL INTERNAL SERVICES	213,665	244,275	322,875	278,800	22.8%
GRAND TOTAL	73,767,788	74,008,943	76,049,760	2,040,817	2.7%

RESOLUTION NO. 92-69

**A RESOLUTION OF THE LODI CITY COUNCIL
APPROVING SUPPLEMENTAL APPROPRIATIONS FOR
FISCAL YEAR 1992 BY FUND**

WHEREAS, the City Council adopted the 1991-92 Budget on June 30, 1992 with estimated revenues in the amount of \$63,692,909 as shown in Table 1 and appropriating monies for the City's annual operating budget in the amount of \$73,767,786 for Fiscal Year 1991-92 as shown in Table 3.

WHEREAS, the City Council has approved additional expenditures for operating and capital projects in the 1991-92 Budget since adoption by \$800,944.

WHEREAS, expenditures for the remainder of the Fiscal Year will be greater than the annual appropriation in the amount of \$1,235,875.

WHEREAS, the revenue estimates have been revised and the estimated increase of \$1,001,260 is projected for the remainder of the 1991-92 Budget Year.

NOW THEREFORE, BE IT RESOLVED, that the Lodi City Council hereby appropriates funds up to the amounts listed below by Fund and Department and approves the following revenue estimates:

ESTIMATED REVENUES

Taxes	\$10,736,221
Licenses and Permits	303,710
Fines, Forfeits & Penalties	256,145
Revenue from Use of Money & Property	1,751,538
Subventions & Grants	4,745,524
Charges for Current Services	5,239,219
Charge for Services (Utilities)	40,310,100
Trust and Agency Revenues	126,415
Other Revenues	<u>1,209,547</u>
TOTAL	\$64,678,419

APPROPRIATION BY FUND

General Fund	\$24,410,243
Electric Utility Fund	33,107,383
Sewer Utility fund	5,672,358
Water Utility Fund	2,799,757
Special Revenue Funds	4,389,449
Capital Projects	4,447,695
Internal Service Funds	<u>1,222,875</u>
TOTAL	\$76,049,760

APPROPRIATION BY DEPARTMENT

City Clerk & Council	\$ 199,507
Non-Departmental Accounts	4,437,903
City Attorney	134,155
City Manager	392,787
Community Development	661,754
Finance Department	741,308
Police Department	6,529,815
Fire Department	3,243,595
Public Works Department	3,031,272
Recreation Department	1,013,590
Parks Department	1,762,752
Refuse Surcharge	141,230
Library	1,463,995
Camp Hutchins	126,662
Community Center	507,418
Revolving Account	22,500
Electric Department	33,107,383
Sewer Division	5,672,358
Water Division	2,799,757
Capital Projects	8,837,145
Internal Service Funds	<u>1,222,875</u>
TOTAL	\$76,049,761

I **hereby** certify that ~~Resolution~~ No. 92-69 was passed and adopted by the City Council of the City of Lodi in a **regular meeting** held April 15, 1992 by the following vote:

Ayes: Council Members -
Noes: Council Members -
Absent: Council Members -
Abstain: Council Members -

Alice M. Reimche
City Clerk

RESOLUTION NO. 92-69

**A RESOLUTION OF THE LODI CITY COUNCIL
APPROVING SUPPLEMENTAL APPROPRIATIONS FOR
FISCAL YEAR 1992 BY FUND**

WHEREAS, the City Council adopted the **1991-92** Budget on **June 30, 1992** with estimated revenues in the amount of **\$63,692,909** as shown in Table 1 and appropriating monies for the City's annual operating budget in the amount of **573,767,786** for ~~Fiscal Year~~ **1991-92** as shown in Table 3.

WHEREAS, the City Council has approved additional expenditures for operating and capital projects in the **1991-92** Budget since adoption by **\$804,944**.

WHEREAS, expenditures for the remainder of the ~~Fiscal Year~~ will be greater than the annual appropriation in the amount of **\$1,235,875**.

WHEREAS, the revenue estimates have been revised and the estimated increase of **\$1,001,260** is projected for the remainder of the **1991-92** Budget Year.

NOW THEREFORE, BE IT RESOLVED, that the Lodi City Council hereby appropriates funds up to the amounts listed below by Fund and Department and approves the following revenue estimates:

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Taxes	\$10,736,221
Licenses and Permits	303,710
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APPROPRIATION BY FUND

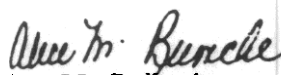
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Sewer Division	5,672,358
Water Division	2,799,757
Capital Projects	8,837,145
Internal Service Funds	<u>1,222,875</u>
TOTAL	\$76,049,761

I hereby certify that Resolution No. 92-69 was passed and adopted by the City Council of the City of Lodi in a regular meeting held April 15, 1992 by the following vote:

Ayes:	Council Members - Hinchman, Pennino, Sieglock Snider and Pinkerton (Mayor)
Noes:	Council Members - None
Absent:	Council Members - None
Abstain:	Council Members - None


Alice M. Reimche
City Clerk